

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

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Counsel to the Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u>,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**NOTICE OF HEARING ON THE LIQUIDATING TRUSTEE'S THIRTEENTH
OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS**

PLEASE TAKE NOTICE THAT:

A hearing (the “*Hearing*”) to consider the Thirteenth Omnibus (Non-Substantive) Objection to Claims, dated October 4, 2010 (the “*Thirteenth Omnibus Objection*”), of John DeGroote Services LLC (the “*Liquidating Trustee*”) as Liquidating Trustee to the BearingPoint Inc. Liquidating Trust, to certain claims filed in the Debtors’ chapter 11 cases shall be held

before Honorable Robert E. Gerber, United States Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **November 4, 2010, at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Thirteenth Omnibus Objection is **October 25, 2010, at 4:00 p.m. (Eastern Time)** (the “*Objection Deadline*”).

PARTIES RECEIVING NOTICE OF THE THIRTEENTH OMNIBUS OBJECTION SHOULD REVIEW THE THIRTEENTH OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE THIRTEENTH OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Thirteenth Omnibus Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors’ estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User’s Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court’s case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or

any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

Counsel to the Liquidating Trustee

McKool Smith P.C.
600 Travis Street, Suite 7000
Houston, Texas 77002
Attn: Basil A. Umari, Esq.

Dated: October 4, 2010
New York, New York

/s/ Peter S. Goodman

MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
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Counsel to the Liquidating Trustee

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Counsel to the Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u>,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**THE LIQUIDATING TRUSTEE'S THIRTEENTH OMNIBUS
(NON-SUBSTANTIVE) OBJECTION TO CLAIMS**

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services LLC, Liquidating Trustee (the “*Liquidating Trustee*”) to the BearingPoint Inc. Liquidating Trust files this Thirteenth Omnibus (Non-Substantive) Objection to Claims (this “*Thirteenth Omnibus Objection*”) to those claims listed on Exhibit A and Exhibit B hereto. This Thirteenth Omnibus Objection is filed pursuant to section 502 of title 11 of the

United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353] (the “**Procedures Order**”). The Liquidating Trustee’s proposed order is attached hereto as Annex A. In support of the Thirteenth Omnibus Objection, the Liquidating Trustee respectfully represents as follows.

Relief Requested

1. The Liquidating Trustee objects and requests that the Court disallow and expunge the following categories of claims or otherwise grant the relief requested as identified herein:

(a) Proofs of Claim that have been amended and/or superseded by a subsequently filed Proof of Claim, as defined below, the Amended and/or Superseded Claims;

(b) Proofs of Claim that assert claims that the Debtors or the Liquidating Trustee have satisfied during the administration of this Chapter 11 proceeding, as defined below, the Claims Satisfied During the Case.

Jurisdiction

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

3. On February 18, 2009 (the “**Commencement Date**”), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On March 11, 2009, this Court entered the *Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Dkt. No. 191] (the “**Bar Date Order**”). The Bar Date Order established (a) April 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (including claims under section 503(b)(9) of the Bankruptcy Code) (“**Proofs of Claim**”) based on prepetition claims against the Debtors (the “**General Bar Date**”), and (b) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (together with the General Bar Date, the “**Bar Dates**”).

5. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, GCG mailed notice of the Bar Dates (the “**Bar Date Notice**”) and proof of claim forms to, among others, all of the Debtors’ creditors and other known holders of claims as of the Commencement Date, about 68,000 creditors and potential claimants in total.

6. On December 22, 2009, the Court by written order confirmed the Debtors’ Modified Second Amended Joint Plan Under Chapter 11 of the Bankruptcy Code, Dated December 17, 2009 (the “**Plan**”). John DeGroote Services LLC serves as the Liquidating Trustee under the Plan.

Proofs of Claim

7. On October 14, 2009, the Court entered the Procedures Order.

8. As of the filing of this Thirteenth Omnibus Objection, the Bar Dates have passed, and in excess of 1,100 Proofs of Claim have been filed in connection with these chapter 11 cases. The Liquidating Trustee has continued the process of conducting a comprehensive review and

reconciliation of all prepetition claims, including both the claims scheduled in the Debtors' Schedules (the "***Scheduled Claims***") and the claims asserted in the Proofs of Claim (the "***Filed Claims***"). In addition, the Liquidating Trustee has continued identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, and certain Scheduled Claims that may need to be adjusted.

9. On April 15, 2010, the Court entered the Order to Extend the Deadline to Object to Claims [Dkt. No. 1798]. Accordingly, the deadline for the Liquidating Trust to object to Claims and Administrative Expenses is December 31, 2010.

10. As part of its ongoing review, the Liquidating Trustee has reviewed each of the proofs of claim listed on Exhibit A and Exhibit B hereto and has concluded that each such claim is appropriately objected to on the basis set forth below.

11. The Liquidating Trustee limits this Objection to the grounds stated herein and reserve all rights and defenses, including, among other things, the right to further object to any of the Proofs of Claim referenced herein on any basis.

OBJECTION TO CLAIMS - AMENDED AND/OR SUPERSEDED CLAIMS

12. Certain claimants have filed Proofs of Claim ("***Amended and/or Superseded Claims***") that assert claims that have been amended or have been replaced by the same or substantially similar Proofs of Claim. The Liquidating Trustee has identified the claimants that have asserted claims which have been amended or superseded because the holder of the amended or superseded claim has since filed a Proof of Claim that alters the original Proof of Claim or has filed a Proof of Claim that asserts the same or substantially similar rights to the initial Proof of Claim.

13. Exhibit A, attached hereto, identifies such Amended and/or Superseded Claims. Claims against the Debtors' estates may not be paid multiple times. The Liquidating Trustee

requests that the Court disallow and expunge the Amended and/or Superseded claims in their entirety.

OBJECTION TO CLAIMS - CLAIMS SATISFIED DURING THE CASE

14. Certain claimants have filed Proofs of Claim that assert claims that the Debtors or the Liquidating Trustee have satisfied during the administration of this Chapter 11 proceeding (“*Claims Satisfied During the Case*”). Exhibit B, attached hereto, identifies such Claims Satisfied During the Chapter 11 Case. Claims Satisfied During the Chapter 11 Case are not entitled to further payment. Thus, the Liquidating Trustee requests that the Court disallow and expunge the Claims Satisfied During the Chapter 11 Case in their entirety.

Notice

15. The Liquidating Trustee shall serve notice of this Thirteenth Omnibus Objection to parties in interest in accordance with the Procedures Order. The Liquidating Trustee submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

WHEREFORE the Liquidating Trustee respectfully requests the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: October 4, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
Facsimile: (212) 402-9444

- and -

Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)
MCKOOL SMITH P.C.
600 Travis Street, Suite 7000
Houston, Texas 77002
Telephone: (713) 485-7300
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

Exhibit A

(Amended and/or Superseded Claims)

Exhibit A
Amended and/or Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	1107	BearingPoint, Inc.	Creditor: NY STATE DEPT OF TAXATION AND FINANCE	\$0.00	\$1,327.64	\$0.00	\$0.00	\$1,327.64
	Filed On:	12/16/2009	BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205					
Remaining Claim	1175	BearingPoint, Inc.	NEW YORK STATE DEPARTMENT OF	\$0.00	\$1,387.10	\$0.00	\$0.00	\$1,387.10
	Filed On:	6/30/2010	TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205					
Claims To Be Disallowed Totals			1	\$0.00	\$1,327.64	\$0.00	\$0.00	\$1,327.64

Exhibit B

(Claims Satisfied During the Case)

Exhibit B
Satisfied During the Case Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Filed Claim Amount	659	09-10692 (REG)	Creditor: CREATIVE SOLUTIONS CONSULTING INC	\$0.00	\$0.00	\$0.00	\$27,051.60	\$27,051.60
Filed On:	4/17/2009		11439 MUIRFIELD TRACE					
Remaining Amount			FISHERS, IN 46037	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Comments: The Debtors contend the claim was paid on 4/23/2009 (ref num 375214) and 5/11/2009 (ref num 377577)								
Filed Claim Totals			1	\$0.00	\$0.00	\$0.00	\$27,051.60	\$27,051.60
Satisfied Totals				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Annex A
(Proposed Order)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u> ,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**ORDER GRANTING LIQUIDATING TRUSTEE'S THIRTEENTH
OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS**

Upon consideration of the objection, dated October 4, 2010 (the “*Thirteenth Omnibus Objection*”),¹ of John DeGroote Services LLC, Liquidating Trustee for the BearingPoint Inc. Liquidating Trustee (“*Liquidating Trustee*”), for entry of an order disallowing and expunging in their entirety certain claims filed against these estates, all as more fully set forth in the Thirteenth Omnibus Objection; and the Court having held a hearing to consider the relief requested herein (the “*Hearing*”) with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

A. Consideration of the Thirteenth Omnibus Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).

B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

C. The Court has jurisdiction to consider the Thirteenth Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Thirteenth Omnibus Objection.

D. The Liquidating Trustee have provided due and proper notice of the Thirteenth Omnibus Objection and Hearing to parties in interest (the “*Notice Parties*”), including to each holder of a claim listed on the attached exhibits, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the Thirteenth Omnibus Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all other claims or causes of action that they may have against the claimants affected by this Objection.

Therefore, it is hereby ORDERED that:

1. The Thirteenth Omnibus Objection is GRANTED as set forth herein.
2. Each claim listed as a “Claim to be Disallowed” on Exhibit A attached hereto is hereby disallowed and expunged in its entirety.
3. Each claim listed as a “Claim to be Disallowed” on Exhibit B attached hereto is hereby disallowed and expunged in its entirety.
4. Garden City Group is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in these chapter 11 cases.

5. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
_____, 2010

HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

(Amended and/or Superseded Claims)

Exhibit A
Amended and/or Superseded Claims

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Claim To Be Disallowed	1107	BearingPoint, Inc.	Creditor: NY STATE DEPT OF TAXATION AND FINANCE	\$0.00	\$1,327.64	\$0.00	\$0.00	\$1,327.64
	Filed On:	12/16/2009	BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205					
Remaining Claim	1175	BearingPoint, Inc.	NEW YORK STATE DEPARTMENT OF	\$0.00	\$1,387.10	\$0.00	\$0.00	\$1,387.10
	Filed On:	6/30/2010	TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205					
Claims To Be Disallowed Totals			1	\$0.00	\$1,327.64	\$0.00	\$0.00	\$1,327.64

Exhibit B

(Claims Satisfied During the Case)

Exhibit B
Satisfied During the Case Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Filed Claim Amount	659	09-10692 (REG)	Creditor: CREATIVE SOLUTIONS CONSULTING INC	\$0.00	\$0.00	\$0.00	\$27,051.60	\$27,051.60
Filed On:	4/17/2009		11439 MUIRFIELD TRACE					
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Comments: The Debtors contend the claim was paid on 4/23/2009 (ref num 375214) and 5/11/2009 (ref num 377577)								
Filed Claim Totals			1	\$0.00	\$0.00	\$0.00	\$27,051.60	\$27,051.60
Satisfied Totals				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00